

EXHIBIT II

HARRIS BEACH 

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March 22, 2005

Gregory J. Digel, Esq.
Holland & Knight LLP
One Atlantic Center
1201 West Peachtree Street, N.E.
Suite 2000
Atlanta, Georgia 30309-3400

RE: *MultiMedia Dental Systems, Inc.—Synca*

Dear Mr. Digel:

The undersigned represents Synca and I am in receipt of a copy of your letter dated February 7, 2005.

It is unclear to me based upon the information which I have received, that your client has the right to assert these claims, further you have not provided a complete copy of the agreement so that it can be probably analyzed.

I would also advise you that my client is not selling the product alleged.

If you have any questions, please do not hesitate to contact me.

Very truly yours,

HARRIS BEACH LLP



By: William L. Owens, Esq.

WLO/ekh

cc: Mr. Raymond Monette—via E-mail